

Intragovernmental Reporting & Analysis System
Comparative Status of Disposition Report
Fiscal Year End 2005

Reporting Agency 13-Department of Commerce

Trading Partner/ Reciprocal Category		Reported Amount	Material Difference	Adjustments*	Adjusted Reporting	Unknown/ Unreconciled	Explanation(s)
Partner 80-National Aeronautics and Space Administration							
RC 24-Buy-Sell Revenue/Expense	Reporting Agency	\$72,296,000		\$0	\$72,296,000		Accounting Methodology Difference
	Trading Partner	\$307,475,000	\$235,179,000	\$0	\$307,475,000	\$235,179,000	Confirmed Reporting
	Reporting Agency Basis of Accounting: Not Stated						
	Reporting Agency Remarks: Difference is due to USSGL 8802F.						
Partner 86-Department of Housing and Urban Development							
RC 24-Buy-Sell Revenue/Expense	Reporting Agency	\$27,551,000		\$0	\$27,551,000		Confirmed Reporting
	Trading Partner	\$0	\$27,551,000	\$28,000,000	\$28,000,000	\$449,000	Accounting Error
	Trading Partner Remarks: Reported under TP95 in error.						
Partner 97-Office of the Secretary of Defense-Defense Agencies							
RC 23-Buy-Sell Related Advances To/From	Reporting Agency	\$133,771,000		\$0	\$133,771,000		Accounting Methodology Difference
	Trading Partner	\$18,600,000	\$115,171,000	\$0	\$18,600,000	\$115,171,000	Accounting Methodology Difference
	Reporting Agency Basis of Accounting: Not Stated						
	Trading Partner Basis of Accounting: Not Stated						
	Reporting Agency Remarks: Different methods for advances. DOC recognizes revenue when earned. DoD expenses the funds immediately.						
Trading Partner Remarks: DoD direct expenses/DOC records Advances							
Partner 97-Office of the Secretary of Defense-Defense Agencies							
RC 24-Buy-Sell Revenue/Expense	Reporting Agency	\$170,656,000		\$0	\$170,656,000		Confirmed Reporting
	Trading Partner	\$101,600,000	\$69,056,000	\$0	\$101,600,000	\$69,056,000	Accounting Methodology Difference
	Trading Partner Basis of Accounting: Not Stated						
	Trading Partner Remarks: DoD direct expenses/DOC records Advances						

*Represents 'accounting error' and 'current year timing' differences only.